

**EIGHTY-FIFTH GENERAL ASSEMBLY
2013 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

JANUARY 30, 2013

No amendments filed — see attached Fiscal Notes.

Fiscal Note

Fiscal Services Division



SF 51 – Categorical Allowable Growth (LSB 1691SV)

Analyst: Shawn Snyder (Phone: (515) 281-7799) (shawn.snyder@legis.iowa.gov)

Fiscal Note Version – New

Description

Senate File 51 requires a 4.0% allowable growth rate be applied to each of the State categorical cost per pupil amounts for FY 2014.

Background

The State categorical supplements are funded entirely through State aid and generate funds for each school district and area education agency (AEA) through the school aid formula on a per pupil basis. The FY 2013 State cost per pupil funding levels for the teacher salary supplement (district and AEA), professional development supplement (district and AEA), and early intervention supplement (district only) will be increased by a 4.0% allowable growth rate for FY 2014. The following table provides the per pupil growth amounts and State cost per pupil amounts for FY 2014 based on Senate File 51.

State Categorical Supplements	FY 2013 State Cost Per Pupil Amounts	Proposed in SF 51		
		FY 2014 Allowable Growth Rate	Growth in FY 2014 Cost Per Pupil Amounts	State Cost Per Pupil Amount
Teacher Salary - Districts	\$ 517.17	4.0%	\$ 20.69	\$ 537.86
Professional Development - Districts	58.57	4.0%	2.34	60.91
Early Intervention	63.80	4.0%	2.55	66.35
Teacher Salary - AEAs	27.07	4.0%	1.08	28.15
Professional Development - AEAs	3.16	4.0%	0.13	3.29

AEA = Area Education Agency

Additionally, there is a budget guarantee provision for each of the State categorical supplements that holds each district and AEA at the previous fiscal year's level of funding (net of the previous year's budget guarantee amount). This provision for the State categorical supplements is funded entirely through State aid.

Assumptions

Estimates are based on October 2012 certified enrollments and preliminary weightings.

Fiscal Impact

The estimated total fiscal impact of SF 51 will be a General Fund expenditure of \$333.5 million to fund the FY 2014 State categorical supplement amounts. This is an increase of \$13.7 million (4.5%) compared to estimated FY 2013.

The following table provides the detail of the funding levels for each of the State categorical supplements.

Total State Categorical Supplement Amounts by Category - Based on SF 51				
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Teacher Salary Supplement</u>				
Unadjusted Amount	\$ 256,384,778	\$ 14,442,378	\$ 270,827,156	
Budget Guarantee Amount	254,865	18,243	273,108	
Total Amount	<u>\$ 256,639,643</u>	<u>\$ 14,460,621</u>	<u>\$ 271,100,264</u>	<u>\$ 11,120,718</u>
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Professional Development</u>				
Unadjusted Amount	\$ 29,056,813	\$ 1,691,578	\$ 30,748,391	
Budget Guarantee Amount	24,418	1,889	26,307	
Total Amount	<u>\$ 29,081,231</u>	<u>\$ 1,693,467</u>	<u>\$ 30,774,698</u>	<u>\$ 1,269,159</u>
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Early Intervention Supplement</u>				
Unadjusted Amount	\$ 31,604,226	NA	\$ 31,604,226	
Budget Guarantee Amount	23,063	NA	23,063	
Total Amount	<u>\$ 31,627,289</u>	<u>NA</u>	<u>\$ 31,627,289</u>	<u>\$ 1,323,122</u>
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>All State Categorical Supplements</u>				
Total Unadjusted Amount	\$ 317,045,817	\$ 16,133,956	\$ 333,179,773	
Total Budget Guarantee Amount	302,347	20,131	322,478	
Supplement	<u>\$ 317,348,163</u>	<u>\$ 16,154,087</u>	<u>\$ 333,502,250</u>	<u>\$ 13,712,998</u>
Totals may not sum due to rounding.				

School aid estimates by school district are available on the [LSA website](#).

Sources

Iowa Department of Education, Certified Enrollment file
Iowa Department of Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

January 28, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#). Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Fiscal Note

Fiscal Services Division



SF 52 – School Aid Regular Allowable Growth (LSB 1692SV)
Analyst: Shawn Snyder (Phone: (515) 281-7799) (shawn.snyder@legis.iowa.gov)
Fiscal Note Version – New

Description

Senate File 52 requires a 4.0% allowable growth rate be applied to each of the regular school aid State cost per pupil amounts for FY 2014.

Background

The school aid formula provides funding through a mix of State aid and property tax to school districts and area education agencies (AEAs). In general, funding is generated on a per pupil basis with the per pupil amounts providing an overall budget limitation. There are five FY 2013 State cost per pupil funding levels that will be increased by a 4.0% allowable growth rate for FY 2014. The following table provides the per pupil growth amounts and State cost per pupil amounts for FY 2014 based on SF 52.

Regular School Aid Per Pupil Components	FY 2013 State Cost Per Pupil Amounts	Proposed in SF 52		
		FY 2014 Allowable Growth Rate	Growth in FY 2014 Cost Per Pupil Amounts	State Cost Per Pupil Amount
Regular Program	\$ 6,001.00	4.0%	\$ 240.00	\$ 6,241.00
Special Education Program	6,001.00	4.0%	240.00	6,241.00
AEA Special Education Support	263.51	4.0%	10.54	274.05
AEA Media Services	49.13	4.0%	1.97	51.10
AEA Educational Services	54.22	4.0%	2.17	56.39

AEA = Area Education Agency

Enrollments, weightings, and taxable valuations within each school district all have an impact on the amount of total school aid funding including the amount of State aid and local property tax required to generate the total funding amount.

Assumptions

Assumptions include:

- Estimates are based on October 2012 certified enrollments and preliminary weightings.
- Statewide taxable valuation growth of 3.94%. Based on this assumption, the Statewide total for the uniform levy is estimated to account for \$30.8 million of the school foundation property tax change from FY 2013. The estimated increase in the uniform levy amount is not impacted by the establishment of an allowable growth rate.
- Property tax adjustment aid amounts are based on the statewide taxable valuation growth factor applied to each school district's FY 2013 taxable valuation amount.
- Other legislation may have an impact on the amount of State aid and property tax generated though the school aid formula. The fiscal impact below includes the provisions in SF 51

(FY 2014 State Categorical Supplement Allowable Growth Rate Bill) and SF 53 (Additional School Aid Property Tax Relief Bill).

- State aid includes funding from the State General Fund and other funds appropriated or deposited in the Property Tax Equity and Relief (PTER) Fund that is used to provide additional property tax relief through the school aid formula.
- Establishing an allowable growth rate will also impact the amount of funding generated for the Statewide Voluntary Preschool Program. Funding for the program is provided with State General Fund dollars and is included in the overall State aid total.
- Assumes that districts eligible for the 101.0% budget adjustment will approve use of that provision. The Legislative Services Agency (LSA) estimate includes a total budget adjustment of \$4.0 million (63 districts) based on a 4.0% allowable growth rate.
- Assumes the restoration of the additional \$20.0 million State aid reduction to AEAs implemented in FY 2012 and FY 2013.

Fiscal Impact

At a 4.0% allowable growth rate for regular school aid provided in SF 52 and 4.0% allowable growth rates provided for the State categorical supplements in SF 51, the total General Fund expenditure for State school aid is estimated at \$2,788.7 million, an increase of \$134.9 million. Included in the State aid increase is \$6.3 million for preschool aid. In addition to the uniform levy increase of \$30.8 million, school aid property taxes are estimated to increase by \$11.6 million. Overall, the total funding level for school districts and AEAs (combined district cost) is estimated to increase \$173.0 million in FY 2014.

Provisions in SF 53, if enacted, will provide additional property tax relief through the school aid formula. The estimated fiscal impact of SF 53 will be additional property tax relief of \$38.9 million for FY 2014. The following table provides a summary of the combined fiscal impacts of SF 52, SF 51, and SF 53.

State School Aid Funding: FY 2013 and Est. FY 2014 Based on Senate Proposals

(Dollars in Millions)

	FY 2013 - 2% Allowable Growth		SF 52 and SF 51		Impact of SF 53		Impact of SF 53
			FY 2014 - 4% Allowable Growth	Change from Est. FY 2013	FY 2014 - 4% Allowable Growth	Change from Est. FY 2013	
Total Regular School Aid	\$ 2,280.9	\$ 23.9	\$ 2,397.1	\$ 116.2	\$ 2,436.0	\$ 155.1	\$ 38.9
Teacher Salary Supplement	260.0	3.2	271.1	11.1	271.1	11.1	0.0
Professional Development Supplement	29.5	0.4	30.8	1.3	30.8	1.3	0.0
Early Intervention Supplement	30.3	0.4	31.6	1.3	31.6	1.3	0.0
Total State Categorical Supplement	\$ 319.8	\$ 3.9	\$ 333.5	\$ 13.7	\$ 333.5	\$ 13.7	\$ 0.0
Total School Aid w/o Preschool	\$ 2,600.7	\$ 27.8	\$ 2,730.6	\$ 129.9	\$ 2,769.5	\$ 168.9	\$ 38.9
Preschool Aid	\$ 60.4	\$ 2.0	\$ 66.7	\$ 6.3	\$ 66.7	\$ 6.3	\$ 0.0
Total State Aid Amount for School Programs	\$ 2,661.1	\$ 29.9	\$ 2,797.3	\$ 136.2	\$ 2,836.3	\$ 175.2	\$ 38.9
PTER Funding	\$ 7.4	\$ 0.7	\$ 8.7	\$ 1.3	\$ 31.1	\$ 23.7	\$ 22.4
Taxpayer Trust Fund for Allowable Growth Increase	N.A.	N.A.	N.A.	N.A.	16.5	16.5	16.5
Total State General Fund Amount for School Aid	\$ 2,653.7	\$ 29.2	\$ 2,788.7	\$ 134.9	\$ 2,788.7	\$ 134.9	\$ 0.0
Total Unadjusted Foundation Property Tax	\$ 1,342.2	\$ -3.1	\$ 1,385.8	\$ 43.6	\$ 1,385.8	\$ 43.6	\$ -0.0
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0	0.0
Property Tax Adjustment Aid (from PTER)	-7.4	-0.7	-8.7	-1.3	-31.1	-23.7	-22.4
Taxpayer Trust Fund for Allowable Growth Increase	N.A.	N.A.	N.A.	N.A.	-16.5	-16.5	-16.5
Total Foundation Property Tax	\$ 1,310.8	\$ -3.7	\$ 1,353.2	\$ 42.4	\$ 1,314.2	\$ 3.4	\$ -38.9
Combined District Cost	\$ 3,910.7	\$ 23.4	\$ 4,083.8	\$ 173.0	\$ 4,083.8	\$ 173.0	\$ 0.0

Totals may not sum due to rounding.

SF 51 (State Categorical Supplement Allowable Growth Rate Bill) establishes a 4.0% allowable growth rate for the State Categorical Supplements in FY 2014.

SF 53 (FY 2014 School Aid Property Tax Relief Bill) provides additional property tax relief through the school aid formula in FY 2014.

School aid estimates by district are available on the [LSA website](#).

Sources

Iowa Department of Education, Certified Enrollment file
Iowa Department of Management, School Aid file
Iowa Department of Revenue
LSA analysis and calculations

/s/ Holly M. Lyons

January 29, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#). Data used in developing this fiscal note, including correctional and minority impact information, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Fiscal Note

Fiscal Services Division



SF 53 – Property Tax Equity and Relief Fund Appropriation (LSB 1693SV)
Analyst: Shawn Snyder (Phone: (515) 281-7799) (shawn.snyder@legis.iowa.gov)
Fiscal Note Version – New

Description

Senate File 53 provides property tax relief through the school aid formula in FY 2014. The Bill requires that if there is sufficient funding from the Taxpayer Trust Fund (TTF), funds be transferred:

- To the School District Property Tax Replacement (SDPTR) Fund to offset the increase in each school district's portion of the additional levy that results from the FY 2014 allowable growth rate.
- To the Property Tax Equity and Relief (PTER) Fund to ensure no district has an adjusted additional levy rate that exceeds the Statewide average rate.

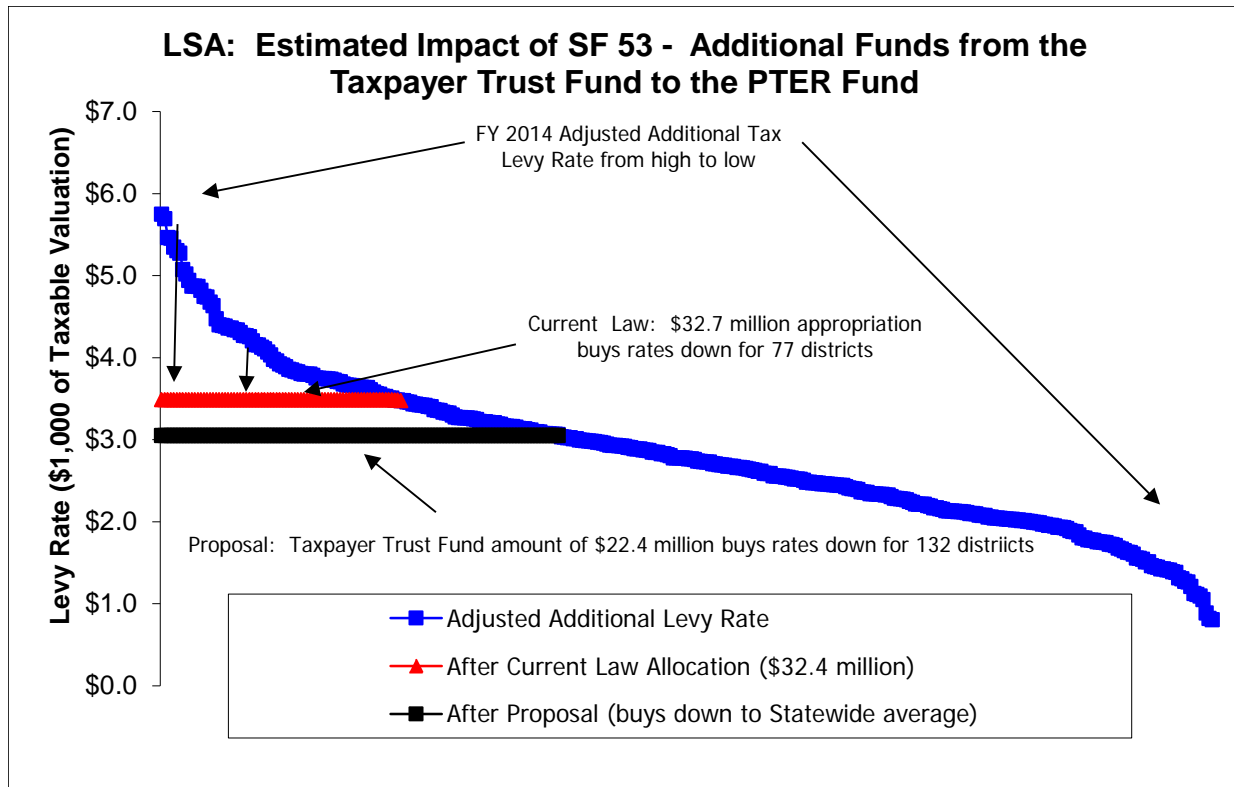
Background

Establishment of the FY 2014 regular school aid allowable growth rate above 0.0% will increase the State cost per pupil amount. Based on the school aid foundation level of 87.5%, any increase in the State cost per pupil (SCPP) will result in 7/8 of the increase from State aid and 1/8 from each school district's property tax portion (second effort). The following table provides the per pupil foundation amounts and the increase amounts at different allowable growth rates. At a 0.0% allowable growth rate, there is no increase in the cost per pupil amount. At a 4.0% allowable growth rate, the FY 2014 SCPP will increase \$240, including an increase of \$210 from the State aid portion (87.5% Foundation Level) and \$30 from the second effort portion. Provisions in SF 53 will provide every school district with property tax relief from the TTF to pay for the increase in the second effort portion.

	FY 2013	FY 2014 Cost Per Pupil Amount Based at Various Allowable Growth Rates			
		0.0%	1.0%	2.0%	4.0%
State Cost Per Pupil (SCPP):	\$ 6,001	\$6,001	\$6,061	\$ 6,121	\$ 6,241
87.5% Foundation Level (FL):	\$ 5,251	\$5,251	\$5,303	\$ 5,356	\$ 5,461
12.5% (Second Effort):	\$ 750	\$ 750	\$ 758	\$ 765	\$ 780
Increase in FY 2014 SCPP:		\$ 0	\$ 60	\$ 120	\$ 240
Increase in FY 2014 87.5% FL		\$ 0	\$ 52	\$ 105	\$ 210
Increase in FY 2014 12.5% (Second Effort):		\$ 0	\$ 8	\$ 15	\$ 30

Another provision in SF 53 will provide additional property tax relief to all districts that have an adjusted additional levy rate above the Statewide average. In FY 2014, the current estimated

amount of property tax adjustment aid totals \$32.7 million. The following chart provides a graph demonstrating implementation of the property tax relief from the PTER Fund. Determination of the amount of property tax relief provided from the PTER Fund is based on each district's enrollment, weightings, and taxable valuation in combination with the allowable growth rate. Ensuring that no districts exceed the Statewide average adjusted additional levy rate will provide 132 districts with additional property tax relief and will require an estimated additional \$22.4 million (based on a 4.0% allowable growth rate).



Assumptions

- Estimates are based on October 2012 certified enrollments and preliminary weightings.
- Statewide taxable valuation growth of 3.94%. Based on this assumption, the Statewide total for the uniform levy is estimated to account for \$30.8 million of the school foundation property tax change from FY 2013. The estimated increase in the uniform levy amount is not impacted by the establishment of an allowable growth rate.
- Property tax adjustment aid amounts are based on the Statewide taxable valuation growth factor applied to each school district's FY 2013 taxable valuation amount.
- Estimates provided are based on a 4.0% allowable growth rate for FY 2014. Property tax relief provisions cost estimates will differ at different allowable growth rates. At lower allowable growth rates, less funding for property tax relief will be required.

Fiscal Impact

Based on a 4.0% allowable growth rate (as specified in SF 52), the estimated additional property tax relief provided will total \$38.9 million in FY 2014 (and similar amounts in future fiscal years). The property tax relief will be provided by a transfer to the SDPTR Fund and PTER Fund from the TTF Fund.

- The SDPTR Fund will receive \$16.5 million as a result of the increase in each school district's portion of the additional levy resulting from the FY 2014 allowable growth rate.

If the allowable growth rate is established at 0.0%, there will be no funding transferred to the SDPTR Fund.

- The PTER Fund will receive an additional \$22.4 million in FY 2014 to ensure no district has an adjusted additional levy rate that exceeds the Statewide average rate (based on a 4.0% allowable growth rate).
- The estimated fiscal impact to the TTF in future fiscal years as a result of this provision will depend on valuation changes, enrollment changes, the allowable growth rate, and the amount of sales/use tax transferred to the PTER Fund.

The following table provides the estimated fiscal impact in FY 2014 at different allowable growth rates.

	Estimated FY 2014 Fiscal Impact at Specified Allowable Growth Rate (In Millions)				
	0%	1%	2%	3%	4%
Property Tax Reduction - SDPTR Fund:	\$ 0.0	\$ 4.4	\$ 8.3	\$ 12.7	\$ 16.5
Additional Property Tax Reduction - PTER Fund:	20.3	\$ 20.9	\$ 21.4	\$ 21.9	\$ 22.4
	✓	✓	✓	✓	✓
Total Funding Transferred from Taxpayer Trust Fund for School Aid Property Tax Relief:	\$ 20.3	\$ 25.3	\$ 29.7	\$ 34.6	\$ 38.9

The estimated FY 2014 impact by school district based on [SF 51](#) (State Categorical Allowable Growth Rate Bill), [SF 52](#) (Regular School Aid Allowable Growth Rate Bill), and [SF 53](#), is attached. Additional school aid estimates are available on the [LSA website](#).

Sources

Iowa Department of Education, Certified Enrollment file
Iowa Department of Management, School Aid file
Iowa Department of Revenue
LSA analysis and calculations

/s/ Holly M. Lyons

January 29, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#). Data used in developing this fiscal note, including correctional and minority impact information, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Legislative Services Agency: Estimated FY 2014 School Aid Estimates Based on 4.0% Allowable Growth Rates and Property Tax Relief From the Taxpayer Trust Fund

									Taxpayer Trust Fund Property Tax Relief			
District	Reg. School Aid Amount (State Aid)	State Categorical Supplements	Change in State Aid	Change in Total School Aid Property Tax	Change in Combined District Cost	Budget Guarantee Total	Property Tax Adjustment Aid Total	Preschool Formula Aid Change	Property Tax Relief for Additional PTER Allocation	Property Tax Relief for Allowable Growth Rate	Total Proposed Property Tax Relief	Prop. Tax Rate Reduction Amount
A-H-S-T	\$ 2,379,838	\$ 370,267	\$ -33,439	\$ -26,748	\$ -60,187	\$ 0	\$ 0	\$ 27,844	0	\$ 19,398	\$ 19,398	0.0786
AGWSR	2,477,537	447,063	-75,580	5,479	-70,101	25,447	0	6,241	0	21,648	21,648	0.0692
Adair-Casey	1,609,446	264,767	67,365	35,238	102,603	0	0	26,644	0	12,393	12,393	0.0894
Adel DeSoto Minburn	7,480,927	1,017,129	681,997	-24,772	657,225	0	144,617	0	144,619	49,154	193,773	0.5212
Akron Westfield	2,641,177	381,032	343,676	-50,567	293,109	0	2,180	21,003	2,178	18,209	20,387	0.1319
Albert City-Truesdale	702,296	121,721	100,131	14,399	114,530	0	0	1,200	0	7,461	7,461	0.0558
Albia	6,541,744	799,921	488,528	-38,888	449,640	0	292,460	12,601	105,901	39,712	145,613	0.5999
Alburnett	2,660,655	385,759	187,191	46,447	233,638	0	0	0	0	18,573	18,573	0.1158
Alden	1,076,319	199,078	67,580	25,909	93,489	0	0	17,402	0	9,005	9,005	0.0771
Algona	5,542,139	838,623	191,858	71,011	262,869	0	0	48,846	0	44,770	44,770	0.0816
Allamakee	5,850,054	822,888	279,243	-98,823	180,420	0	0	-22,085	0	42,122	42,122	0.1018
Alta	2,223,729	395,785	61,552	37,631	99,183	0	0	44,407	0	17,661	17,661	0.0850
Ames	14,837,345	2,918,302	831,294	396,055	1,227,349	0	0	145,219	0	140,294	140,294	0.0641
Anamosa	6,596,182	896,270	485,827	-401,908	83,919	0	156,804	-44,888	136,109	42,613	178,722	0.5729
Andrew	1,492,924	205,564	72,373	1,968	74,341	0	11,327	4,801	11,327	10,097	21,424	0.2600
Ankeny	46,170,544	5,838,758	5,888,479	326,275	6,238,449	0	689,885	151,461	689,911	307,680	997,591	0.4161
Aplington-Parkersburg	4,339,164	627,964	389,020	37,801	426,821	0	39,924	-3,962	39,926	29,307	69,233	0.2923
Ar-We-Va	958,578	213,706	176,097	-19,289	156,808	0	0	-15,963	0	10,695	10,695	0.0542
Armstrong-Ringsted	1,032,633	240,426	-61,966	1,249	-60,717	0	0	-60,010	0	10,369	10,369	0.0593
Atlantic	7,141,060	1,038,932	348,296	-38,610	309,686	0	9,156	14,518	9,166	49,511	58,677	0.1400
Audubon	2,372,848	380,199	139,369	-121,740	17,629	0	0	13,320	0	18,315	18,315	0.0859
Aurelia	866,417	191,220	10,272	11,046	21,318	0	0	5,160	0	8,807	8,807	0.0581
BCLUW	2,578,554	413,229	56,892	41,343	98,235	0	0	-6,122	0	20,049	20,049	0.0864
Ballard	8,878,916	977,513	761,680	-47,441	714,239	0	580,296	28,563	104,786	50,482	155,268	0.6465
Battle Creek-Ida Grove	3,054,578	484,342	118,887	47,960	166,847	0	0	-10,082	0	22,594	22,594	0.0983
Baxter	1,897,873	267,608	-89,503	22,863	-66,640	127,938	67,903	2,640	34,562	11,901	46,463	0.5865
Bedford	2,335,703	370,163	-67,220	-38,984	-106,204	34,922	0	33,485	0	16,662	16,662	0.1068
Belle Plaine	2,980,558	382,968	54,482	-33,643	20,839	0	74,215	9,121	61,113	19,280	80,393	0.5739
Bellevue	2,589,779	402,292	116,766	-60,151	56,615	0	0	26,763	0	19,233	19,233	0.0954
Belmond-Klemme	3,639,375	535,083	409,732	100,735	510,467	0	0	54,368	0	26,779	26,779	0.1005
Bennett	817,924	123,190	142,909	22,669	165,578	0	0	13,202	0	6,769	6,769	0.0774
Benton	6,828,525	1,005,195	104,867	-132,601	-27,734	0	0	15,240	0	50,600	50,600	0.0969
Bettendorf	18,672,747	2,719,127	534,401	217,400	751,801	0	0	-41,831	0	136,265	136,265	0.1022
Bondurant-Farrar	8,316,471	953,487	1,124,964	-47,090	1,077,874	0	492,990	8,280	109,191	48,308	157,499	0.6293
Boone	12,585,740	1,541,884	835,593	-67,927	767,666	0	588,457	11,040	199,190	76,169	275,359	0.6031
Boyden-Hull	3,100,480	438,160	210,063	31,194	241,257	0	15,067	0	15,068	21,223	36,291	0.2061
Boyer Valley	2,191,267	350,227	84,192	30,636	114,828	0	0	14,762	0	16,317	16,317	0.0978
Brooklyn-Guernsey-Malcom	2,315,093	377,753	-37,216	-46,316	-83,532	7,815	0	21,963	0	17,828	17,828	0.0887
Burlington	28,182,798	3,232,181	3,139,478	-154,149	2,985,329	0	1,605,779	121,937	384,884	165,206	550,090	0.6235
CAL	1,362,956	219,822	57,857	24,748	82,605	0	0	-16,443	0	10,624	10,624	0.0877
CAM	1,630,847	326,120	-51,523	-68,723	-120,246	0	0	-2,761	0	14,792	14,792	0.0674
Calamus-Wheatland	2,227,987	356,887	250,776	-104,677	146,099	0	0	24,964	0	15,830	15,830	0.1060
Camanche	4,221,689	632,260	95,322	46,478	141,800	0	0	10,200	0	30,299	30,299	0.1068
Cardinal	3,217,549	427,601	84,925	-16,018	68,907	34,350	112,887	7,080	58,769	20,137	78,906	0.5858
Carlisle	10,587,796	1,186,114	790,732	-43,991	746,741	0	691,637	78,491	125,422	60,311	185,733	0.6461

									Taxpayer Trust Fund Property Tax Relief			
District	Reg. School Aid Amount (State Aid)	State Categorical Supplements	Change in State Aid	Change in Total School Aid Property Tax	Change in Combined District Cost	Budget Guarantee Total	Property Tax Adjustment Aid Total	Preschool Formula Aid Change	Property Tax Relief for Additional PTER Allocation	Property Tax Relief for Allowable Growth Rate	Total Proposed Property Tax Relief	Prop. Tax Rate Reduction Amount
Carroll	6,959,248	1,127,327	140,245	130,577	270,822	0	0	-32,168	0	57,796	57,796	0.0777
Cedar Falls	22,813,923	3,384,629	1,924,837	480,147	2,404,984	0	0	58,569	0	165,496	165,496	0.1034
Cedar Rapids	84,957,014	11,493,967	3,897,113	1,093,404	4,990,517	0	91,163	276,518	91,213	587,955	679,168	0.1363
Center Point-Urbana	7,312,711	899,419	500,265	-56,780	443,485	0	399,349	-602	103,186	43,093	146,279	0.6185
Centerville	8,414,048	966,368	623,757	-146,462	477,295	0	526,080	51,967	103,148	47,957	151,105	0.6391
Central	2,375,013	331,553	85,049	14,374	99,423	0	0	21,003	0	16,821	16,821	0.1093
Central City	2,624,953	359,496	221,005	-17,650	203,355	0	88,880	16,202	48,331	16,408	64,739	0.5844
Central Clinton	7,289,748	1,039,047	168,283	-60,108	108,175	0	35,117	-27,846	35,123	49,869	84,992	0.2054
Central Decatur	3,969,789	492,094	330,038	-74,438	255,600	0	216,832	-36,847	55,716	23,314	79,030	0.6188
Central Lee	4,240,460	610,181	421,013	-167,532	253,481	0	66,829	0	66,834	28,089	94,923	0.4362
Central Lyon	3,282,305	468,257	115,631	43,614	159,245	0	0	-7,322	0	23,538	23,538	0.1064
Central Springs	4,018,016	635,874	86,649	242,789	329,438	0	0	72,731	0	30,572	30,572	0.0923
Chariton	7,785,226	941,840	331,379	-241,316	90,063	0	366,262	26,043	121,809	46,826	168,635	0.6040
Charles City	8,341,673	1,117,842	619,207	88,939	708,146	0	50,662	3,240	50,664	56,150	106,814	0.2311
Charter Oak-Ute	1,274,978	236,782	-39,456	41,312	1,856	21,204	0	-22,084	0	10,578	10,578	0.0777
Cherokee	5,227,605	686,229	538,441	-33,772	504,669	0	125,291	-19,204	107,149	33,617	140,766	0.5732
Clarinda	4,531,097	622,079	249,872	40,494	290,366	0	18,769	0	18,774	31,179	49,953	0.1923
Clarion-Goldfield	3,691,585	577,639	378,821	63,977	442,798	0	0	39,606	0	28,839	28,839	0.0879
Clarke	8,450,660	1,003,890	1,016,432	-53,593	962,839	0	400,346	598	133,057	51,160	184,217	0.6040
Clarksville	1,846,804	277,017	61,963	15,776	77,739	31,573	51,559	32,645	36,611	11,823	48,434	0.5772
Clay Central-Everly	1,103,278	282,925	-190,025	202,322	12,297	204,528	0	35,766	0	11,714	11,714	0.0548
Clayton Ridge	2,713,777	435,796	-8,753	36,219	27,466	0	0	15,482	0	21,719	21,719	0.0806
Clear Creek Amana	7,785,319	1,141,617	1,121,085	242,993	1,364,078	0	0	11,041	0	57,237	57,237	0.0995
Clear Lake	5,307,591	855,560	75,438	105,093	180,531	0	0	16,441	0	43,979	43,979	0.0783
Clearfield	331,250	54,590	-24,737	14,562	-10,175	24,118	0	0	0	2,815	2,815	0.0753
Clinton	23,438,105	2,804,221	268,605	-298,842	214,623	0	991,024	-135,867	391,102	143,233	534,335	0.5961
Colfax-Mingo	3,817,235	502,153	21,494	-727	20,767	111,384	112,461	14,281	74,707	24,404	99,111	0.5788
College	20,290,138	3,058,339	1,573,966	414,832	1,988,798	0	0	36,601	0	152,428	152,428	0.0952
Collins-Maxwell	2,212,392	337,964	-157,250	81,917	-75,333	100,266	0	20,883	0	15,592	15,592	0.1124
Colo-NESCO School	2,025,403	366,866	252,739	62,957	315,696	0	0	-29,886	0	16,408	16,408	0.0816
Columbus	4,457,300	644,727	-191,980	51,380	-140,600	290,716	52,328	54,128	52,334	29,983	82,317	0.3451
Coon Rapids-Bayard	1,648,104	320,471	-165,685	115,820	-49,865	134,026	0	18,963	0	13,877	13,877	0.0742
Corning	1,812,851	334,150	-42,512	-68,415	-110,927	0	0	-30,005	0	14,379	14,379	0.0830
Corwith-Wesley	297,307	127,214	104,915	-21,938	82,977	0	0	0	0	4,316	4,316	0.0403
Council Bluffs	52,072,711	6,164,750	3,176,711	-474,926	2,887,568	0	2,038,471	-311,968	905,636	321,810	1,227,446	0.5913
Creston	7,847,552	1,010,538	421,392	-52,893	368,499	0	263,380	23,098	146,208	49,426	195,634	0.5838
Dallas Center-Grimes	9,962,897	1,395,188	1,599,567	317,463	1,917,030	0	0	-6,604	0	69,895	69,895	0.1141
Danville	2,502,176	344,059	201,551	-15,133	186,418	0	76,729	1,319	48,298	15,932	64,230	0.5802
Davenport	84,451,188	11,147,045	5,274,419	-695,578	4,578,841	0	1,773,240	237,568	1,773,292	553,840	2,327,132	0.5619
Davis County	5,993,659	829,638	435,697	-50,107	385,590	0	132,434	32,764	126,420	39,071	165,491	0.5711
Decorah Community	6,126,956	1,001,143	467,342	-29,554	437,788	0	0	-52,152	0	46,817	46,817	0.0907
Delwood	989,652	125,915	-71,743	9,768	-61,975	50,914	0	-13,083	0	6,907	6,907	0.0946
Denison	13,357,058	1,397,246	910,329	-27,815	882,514	0	919,089	58,808	148,595	75,288	223,883	0.6573
Denver	3,714,187	492,121	147,755	-37,692	110,063	0	75,249	58,809	75,250	24,376	99,626	0.5438
Des Moines Independent	203,027,134	24,123,585	17,413,792	-973,815	16,630,918	0	10,834,447	654,804	2,904,761	1,197,421	4,102,182	0.6161
Diagonal	580,436	114,798	110,899	8,252	119,151	0	6,583	0	6,580	3,895	10,475	0.3372

									Taxpayer Trust Fund Property Tax Relief			
District	Reg. School Aid Amount (State Aid)	State Categorical Supplements	Change in State Aid	Change in Total School Aid Property Tax	Change in Combined District Cost	Budget Guarantee Total	Property Tax Adjustment Aid Total	Preschool Formula Aid Change	Property Tax Relief for Additional PTER Allocation	Property Tax Relief for Allowable Growth Rate	Total Proposed Property Tax Relief	Prop. Tax Rate Reduction Amount
Dike-New Hartford	4,483,159	608,526	555,015	946	555,961	0	83,639	-6,002	83,644	29,507	113,151	0.5047
Dows	369,222	83,722	19,747	-9,929	9,818	7,114	0	-41,889	0	4,542	4,542	0.0490
Dubuque	55,965,107	7,655,428	3,710,337	339,431	4,049,768	0	497,263	143,591	497,301	378,186	875,487	0.2859
Dunkerton	2,466,814	350,682	97,779	26,923	124,702	0	9,630	24,004	9,631	16,900	26,531	0.1882
Durant	2,700,008	454,365	32,131	54,098	86,229	20,643	0	13,922	0	19,696	19,696	0.1015
Eagle Grove	4,544,887	601,452	262,374	19,429	281,803	0	42,667	-18,964	42,671	30,379	73,050	0.2981
Earlham	3,096,979	445,617	290,273	-136,450	153,823	0	36,187	0	36,188	20,806	56,994	0.3442
East Buchanan	2,928,381	427,514	72,548	23,263	95,811	0	2,945	16,082	2,946	20,316	23,262	0.1350
East Central	1,782,399	237,359	129,057	-107,608	21,449	0	0	-16,923	0	12,536	12,536	0.1110
East Greene	1,463,699	223,477	73,631	32,844	106,475	18,115	0	1,440	0	11,760	11,760	0.0820
East Marshall	3,237,488	499,893	153,417	-104,743	48,674	0	0	-6,482	0	22,854	22,854	0.1116
East Mills	2,104,728	419,105	-97,822	186,544	88,722	0	0	-12,242	0	19,193	19,193	0.0675
East Sac County	4,137,866	678,021	116,915	274,410	391,325	0	0	53,647	0	30,963	30,963	0.0949
East Union	2,284,085	350,404	274,794	-88,341	186,453	0	0	-27,857	0	16,027	16,027	0.1137
Eastern Allamakee	1,452,882	291,890	-63,793	-40,959	-104,752	0	0	-3,481	0	13,024	13,024	0.0684
Eddyville-Blakesburg-Fremont	3,338,945	633,531	-61,363	189,736	128,373	0	0	21,603	0	29,827	29,827	0.0693
Edgewood-Colesburg	2,045,226	340,688	-77,108	69,763	-7,345	110,478	0	9,001	0	14,345	14,345	0.1125
Eldora-New Providence	3,879,122	483,043	528,890	-29,292	499,598	0	107,309	-13,443	77,023	24,829	101,852	0.5769
Elk Horn-Kimballton	1,032,699	180,501	-41,381	12,973	-28,408	45,493	0	-35,646	0	7,557	7,557	0.0946
Emmetsburg	2,797,159	470,329	162,264	-79,479	82,785	0	0	25,083	0	23,046	23,046	0.0774
English Valleys	2,141,396	387,021	-100,483	-75,741	-176,224	102,799	0	21,123	0	16,023	16,023	0.0941
Essex	1,042,538	179,673	-34,774	43,998	9,224	58,848	0	0	0	7,746	7,746	0.0974
Estherville Lincoln	7,467,118	963,580	448,244	-53,164	395,080	0	229,123	61,808	142,887	47,216	190,103	0.5804
Exira	943,312	175,516	26,898	-21,309	5,589	19,812	0	13,442	0	7,941	7,941	0.0764
Fairfield	8,009,007	1,204,158	454,058	141,394	595,452	0	0	33,245	0	59,792	59,792	0.0955
Farragut	730,057	165,612	-72,511	43,707	-28,804	37,172	0	-30,005	0	7,082	7,082	0.0626
Forest City	5,490,466	762,789	-74,130	-30,200	-104,330	204,626	97,120	73,091	97,124	36,245	133,369	0.4810
Fort Dodge	20,470,458	2,693,744	1,947,597	-452,829	1,494,768	0	619,584	-20,888	393,865	129,689	523,554	0.5799
Fort Madison	12,079,296	1,512,591	968,582	-193,958	774,624	0	333,455	0	240,591	77,489	318,080	0.5768
Fredericksburg	1,064,348	194,847	31,603	-30,560	1,043	0	0	21,123	0	8,534	8,534	0.0815
Fremont-Mills	2,340,492	310,577	382,389	39,230	421,619	0	0	6,481	0	16,571	16,571	0.1126
GMG	1,349,238	264,356	111,068	-22,418	88,650	0	0	-26,885	0	10,673	10,673	0.0851
Galva-Holstein	1,882,491	329,706	92,057	-6,517	85,540	0	0	3,120	0	15,725	15,725	0.0780
Garner-Hayfield	4,358,855	580,598	668,274	7,100	675,374	0	90,770	113,897	90,775	28,571	119,346	0.5580
George-Little Rock	1,902,419	329,688	-23,906	42,504	18,598	2,779	0	5,281	0	15,205	15,205	0.0819
Gilbert	5,885,566	825,532	539,885	121,484	661,369	0	0	-5,402	0	41,668	41,668	0.1110
Gilmore City-Bradgate	403,752	99,349	27,733	-11,037	16,696	0	0	-11,042	0	4,568	4,568	0.0505
Gladbrook-Reinbeck	2,739,889	453,767	20,482	-47,421	-26,939	0	0	0	0	21,136	21,136	0.0826
Glenwood	10,589,659	1,349,966	725,447	-486,423	239,024	0	288,377	50,527	211,943	68,055	279,998	0.5764
Glidden-Ralston	1,237,415	232,318	-8,819	29,249	20,430	66,375	0	-15,483	0	10,252	10,252	0.0785
Graettinger-Terril	1,316,222	255,824	-180,111	52,282	-127,829	16,046	0	17,763	0	12,597	12,597	0.0634
Grinnell-Newburg	8,089,113	1,166,296	-20,912	208,828	187,916	140,174	0	78,492	0	57,854	57,854	0.1068
Griswold	2,775,573	398,249	228,390	14,397	242,787	0	0	6,600	0	21,160	21,160	0.0909
Grundy Center	3,162,908	480,524	11,367	21,996	33,363	0	0	0	0	22,055	22,055	0.1163
Guthrie Center	2,278,323	335,652	65,432	-65,354	78	0	0	-11,282	0	16,097	16,097	0.1106
H-L-V	1,307,930	226,394	23,771	-21,256	2,515	52,302	0	36,365	0	10,980	10,980	0.0751

									Taxpayer Trust Fund Property Tax Relief			
District	Reg. School Aid Amount (State Aid)	State Categorical Supplements	Change in State Aid	Change in Total School Aid Property Tax	Change in Combined District Cost	Budget Guarantee Total	Property Tax Adjustment Aid Total	Preschool Formula Aid Change	Property Tax Relief for Additional PTER Allocation	Property Tax Relief for Allowable Growth Rate	Total Proposed Property Tax Relief	Prop. Tax Rate Reduction Amount
Hamburg	1,149,789	183,185	117,137	-45,719	71,418	0	0	20,523	0	9,192	9,192	0.0811
Hampton-Dumont	6,933,063	891,138	739,938	-48,615	691,323	0	187,006	4,680	139,368	44,651	184,019	0.5760
Harlan	7,129,872	1,012,470	478,792	-63,034	415,758	0	0	33,965	0	49,801	49,801	0.1132
Harmony	1,906,816	244,145	197,806	-52,254	145,552	0	38,424	-12,722	38,429	12,540	50,969	0.5403
Harris-Lake Park	1,050,407	239,078	120,399	45,800	166,199	0	0	-720	0	10,560	10,560	0.0598
Hartley-Melvin-Sanborn	2,977,728	459,724	215,968	-14,739	201,229	0	0	-11,884	0	22,810	22,810	0.0898
Highland	3,420,376	480,999	403,957	37,137	441,094	0	22,426	-22,564	22,431	23,373	45,804	0.2386
Hinton	2,323,355	384,647	94,413	-43,424	50,989	0	0	19,322	0	17,343	17,343	0.0964
Howard-Winneshiek	6,180,261	942,916	100,239	-105,941	-5,702	0	0	5,399	0	45,133	45,133	0.0983
Hubbard-Radcliffe	1,585,057	287,147	268,102	51,581	319,683	0	0	5,761	0	14,431	14,431	0.0670
Hudson	3,628,460	515,588	488,354	35,624	523,978	0	56,445	0	56,444	23,490	79,934	0.4396
Humboldt	5,453,842	835,514	233,448	87,956	321,404	0	0	37,324	0	39,539	39,539	0.1027
IKM-Manning	3,041,336	549,241	-41,289	85,726	44,437	0	0	53,288	0	24,825	24,825	0.0791
Independence	7,423,932	1,023,623	405,369	12,296	417,665	0	78,018	54,127	78,020	50,023	128,043	0.3193
Indianola	18,240,981	2,175,035	1,940,148	-102,014	1,838,134	0	680,273	86,532	325,752	113,717	439,469	0.5886
Interstate 35	4,780,733	619,387	431,148	-33,742	397,406	0	156,282	14,402	90,198	30,253	120,451	0.5826
Iowa City	56,476,877	8,650,934	5,042,316	1,478,029	6,520,345	0	0	239,555	0	435,477	435,477	0.0899
Iowa Falls	5,922,611	788,333	361,982	-37,195	324,787	0	177,184	1,680	114,305	37,536	151,841	0.5795
Iowa Valley	3,005,236	365,346	20,254	-73,556	-53,302	34,258	88,398	3,720	58,547	19,136	77,683	0.5789
Janesville Consolidated	1,663,172	238,159	17,522	-30,095	-12,573	0	0	-27,245	0	11,919	11,919	0.1041
Jefferson-Scranton	4,888,313	723,286	135,341	58,884	194,225	0	0	2,159	0	34,543	34,543	0.1095
Jesup	4,583,183	582,438	281,408	-7,040	274,368	0	60,480	0	60,481	30,735	91,216	0.3765
Johnston	29,312,711	3,970,812	2,452,359	580,587	3,052,410	0	0	113,294	0	205,303	205,303	0.1146
Keokuk	12,102,579	1,384,606	909,106	-73,826	835,280	0	703,639	84,973	162,367	70,702	233,069	0.6262
Keota	1,460,818	249,306	229,070	57,024	286,094	0	0	41,767	0	12,279	12,279	0.0767
Kingsley-Pierson	2,182,740	347,367	32,984	22,798	55,782	0	0	0	0	15,779	15,779	0.1023
Knoxville	10,378,409	1,255,138	355,480	-222,465	133,015	0	496,273	26,762	162,030	62,636	224,666	0.6049
Lake Mills	2,499,585	440,364	189,969	47,325	237,294	0	0	19,802	0	19,866	19,866	0.0845
Lamoni	1,746,434	261,533	-77,080	124,318	47,238	153,326	56,886	21,723	33,061	11,074	44,135	0.5824
Laurens-Marathon	1,271,234	247,229	-2,594	1,521	-1,073	2,833	0	-1,440	0	10,846	10,846	0.0724
Lawton-Bronson	2,882,381	419,893	159,591	19,894	179,485	0	0	240	0	20,367	20,367	0.1105
Le Mars	10,393,521	1,397,277	1,104,872	170,546	1,275,418	0	26,183	12,962	26,194	71,699	97,893	0.1624
Lenox	2,092,116	315,561	22,914	-19,694	3,220	0	47,905	37,565	43,435	13,516	56,951	0.5720
Lewis Central	11,426,465	1,804,312	690,993	259,341	950,334	0	0	-31,567	0	88,192	88,192	0.0898
Linn-Mar	34,418,980	4,418,155	3,220,869	-2,170	3,218,699	0	559,850	22,680	559,877	228,470	788,347	0.4467
Lisbon	3,626,169	430,115	374,199	-71,816	302,383	0	174,572	2,160	56,345	21,858	78,203	0.6055
Logan-Magnolia	3,040,618	397,067	142,470	-203,740	-61,270	0	69,738	6,840	63,890	19,854	83,744	0.5718
Lone Tree	2,030,693	329,436	188,084	41,845	229,929	0	0	-11,403	0	14,491	14,491	0.1082
Louisa-Muscatine	3,524,642	568,055	86,991	-19,668	67,323	0	0	20,042	0	25,692	25,692	0.1012
LuVerne	117,743	55,307	67,578	12,866	80,444	0	0	-17,043	0	2,711	2,711	0.0341
Lynnville-Sully	1,802,843	298,848	61,638	1,871	63,509	0	0	-27,485	0	14,354	14,354	0.0842
MFL MarMac	4,075,394	577,922	212,246	-74,626	137,620	0	47,009	14,521	47,011	27,314	74,325	0.3417
MOC-Floyd Valley	6,200,988	923,644	312,612	-107,257	205,355	0	0	76,091	0	45,676	45,676	0.1005
Madrid	3,857,834	457,941	363,488	-24,127	339,361	0	244,486	-2,521	47,327	22,123	69,450	0.6402
Manson Northwest Webster	2,249,565	452,615	206,961	45,551	252,512	0	0	-28,325	0	20,647	20,647	0.0662
Maple Valley-Anthon Oto	2,975,134	483,712	-468,042	217,296	-250,746	0	0	1,680	0	23,833	23,833	0.0799

									Taxpayer Trust Fund Property Tax Relief			
	Reg. School Aid	State		Change in	Change in	Budget	Property Tax	Preschool	Property Tax	Property Tax	Total	Prop. Tax
District	Amount (State	Categorical	Change in	Total School	Combined	Guarantee	Adjustment	Formula Aid	Relief for	Relief for	Proposed	Rate
	Aid)	Supplements	State Aid	Aid Property	District Cost	Total	Aid Total	Change	Additional	Allowable	Property Tax	Reduction
				Tax					PTER	Growth Rate	Relief	Amount
Maquoketa	8,049,180	1,015,059	392,743	-83,434	309,309	0	303,892	52,927	142,876	50,089	192,965	0.5892
Maquoketa Valley	3,259,747	507,050	201,009	406	201,415	0	0	13,561	0	24,408	24,408	0.0947
Marcus-Meriden-Cleghorn	1,463,284	323,941	129,528	7,175	136,703	0	0	45,127	0	15,319	15,319	0.0563
Marion Independent	10,484,975	1,351,477	637,944	-75,855	562,089	0	454,554	49,207	171,663	63,621	235,284	0.5980
Marshalltown	33,019,203	3,741,216	1,823,191	-166,743	1,656,448	0	1,975,521	118,816	426,070	190,497	616,567	0.6313
Martensdale-St Marys	2,724,716	356,815	226,054	-12,786	213,268	0	49,117	18,003	49,120	17,980	67,100	0.4890
Mason City	19,000,258	2,644,441	362,471	82,576	445,047	0	0	54,126	0	133,235	133,235	0.1144
Mediapolis	3,499,288	543,143	-283,297	295,133	11,836	265,473	0	0	0	26,060	26,060	0.0968
Melcher-Dallas	1,841,697	251,282	341,303	-54,206	287,097	0	91,554	6,120	28,036	11,057	39,093	0.6083
Mid-Prairie	6,132,599	866,640	662,166	187,314	849,480	0	0	105,255	0	43,079	43,079	0.1127
Midland	2,623,430	408,397	383,784	-46,596	337,188	0	0	-14,523	0	19,929	19,929	0.0894
Missouri Valley	4,438,869	579,283	550,053	-86,874	463,179	0	27,486	-40,029	27,490	30,371	57,861	0.2315
Montezuma	1,945,379	351,338	60,708	52,982	113,690	0	0	13,682	0	17,588	17,588	0.0681
Monticello	5,204,804	696,458	463,604	66,755	530,359	0	29,577	71,650	29,584	35,506	65,090	0.2221
Moravia	1,711,058	275,757	17,696	-9,102	8,594	1,142	20,790	21,003	20,789	11,460	32,249	0.3547
Mormon Trail	1,167,138	168,637	-22,859	22,381	-478	15,378	0	-19,564	0	8,261	8,261	0.1040
Morning Sun	1,258,045	161,291	170,974	-16,254	154,720	0	41,984	-10,202	23,592	7,956	31,548	0.5834
Moulton-Udell	1,109,078	172,541	203,613	13,835	217,448	0	2,999	2,400	3,001	7,642	10,643	0.1658
Mount Ayr	3,063,907	495,050	136,059	30,954	167,013	0	0	359	0	22,188	22,188	0.1037
Mount Pleasant	10,835,977	1,412,702	680,116	-230,973	449,143	0	304,518	0	215,134	69,534	284,668	0.5773
Mount Vernon	5,528,975	747,893	386,382	-71,819	314,563	0	169,951	103,576	106,378	35,128	141,506	0.5803
Murray	1,552,666	230,859	100,114	-32,945	67,169	0	64,200	-34,206	26,444	9,577	36,021	0.5943
Muscatine	29,502,299	3,629,866	2,191,148	-250,630	1,940,518	0	1,068,207	274,239	532,937	184,323	717,260	0.5872
Nashua-Plainfield	3,067,323	443,327	156,369	-82,848	73,521	0	0	-1,201	0	21,882	21,882	0.1023
Nevada	7,998,899	1,054,107	691,903	-50,111	641,792	0	258,991	18,481	150,739	50,475	201,214	0.5824
New Hampton	4,348,724	688,519	301,577	-81,515	220,062	0	0	5,400	0	34,569	34,569	0.0834
New London	3,056,146	374,635	298,604	-178,405	120,199	0	161,630	0	44,466	18,168	62,634	0.6145
Newell-Fonda	1,937,513	325,988	109,725	47,974	157,699	0	0	-8,402	0	15,707	15,707	0.0786
Newton	16,463,073	2,051,138	1,074,093	-368,879	705,214	0	525,502	28,923	312,595	104,228	416,823	0.5817
Nodaway Valley	3,152,033	498,769	43,429	40,999	84,428	0	0	-17,884	0	23,030	23,030	0.0996
North Butler	2,967,978	482,515	147,186	176,289	323,475	0	0	21,482	0	21,592	21,592	0.0981
North Cedar	4,192,620	587,005	-80,004	122,011	42,007	103,389	0	61,930	0	29,796	29,796	0.1079
North Fayette	4,096,799	577,744	124,544	-95,823	28,721	0	0	2,160	0	28,147	28,147	0.1128
North Iowa	1,500,818	340,188	-68,168	3,447	-64,721	52,549	0	42,366	0	15,385	15,385	0.0555
North Kossuth	1,002,464	214,611	141,081	30,298	171,379	0	0	-19,443	0	11,011	11,011	0.0548
North Linn	3,315,479	455,070	-20,783	-176,392	-197,175	47,722	28,375	22,563	28,380	22,426	50,806	0.2792
North Mahaska	2,384,270	392,631	272,389	15,396	287,785	0	0	-1,921	0	18,249	18,249	0.0901
North Polk	7,107,399	850,628	952,897	-43,840	909,057	0	285,915	41,765	122,235	43,850	166,085	0.5928
North Scott	14,112,736	2,009,083	922,405	198,206	1,120,611	0	0	5,279	0	99,851	99,851	0.1117
North Tama County	2,291,641	401,690	86,733	28,800	115,533	0	0	0	0	17,399	17,399	0.0924
North Winneshiek	1,343,679	190,601	144,654	34,505	179,159	0	0	26,524	0	10,268	10,268	0.0878
Northeast	2,619,717	413,984	270,613	24,776	295,389	0	0	21,123	0	18,466	18,466	0.1064
Northeast Hamilton	529,279	181,686	23,128	-144,840	-121,712	0	0	25,924	0	7,987	7,987	0.0433
Northwood-Kensett	1,998,865	344,311	112,282	-30,842	81,440	0	0	0	0	16,728	16,728	0.0758
Norwalk	13,964,305	1,662,860	1,338,582	-72,506	1,266,076	0	795,387	40,204	190,443	81,777	272,220	0.6236
Odebolt-Arthur	1,412,496	245,574	61,179	14,518	75,697	0	0	-13,563	0	11,216	11,216	0.0835

									Taxpayer Trust Fund Property Tax Relief			
	Reg. School Aid	State		Change in					Property Tax			
	Amount (State	Categorical	Change in	Total School	Change in	Budget	Property Tax	Preschool	Relief for	Property Tax	Total	Prop. Tax
District	Aid)	Supplements	State Aid	Aid Property	Combined	Guarantee	Adjustment	Formula Aid	Additional	Relief for	Proposed	Rate
				Tax	District Cost	Total	Aid Total	Change	PTER	Allowable	Property Tax	Reduction
									Allocation	Growth Rate	Relief	Amount
Oelwein	7,803,550	912,572	89,445	-54,854	34,591	0	361,848	-25,024	122,207	46,763	168,970	0.6032
Ogden	2,744,530	443,658	-102,123	113,306	11,183	144,949	0	17,882	0	20,723	20,723	0.0939
Okoboji	485,959	668,146	478,461	258,500	736,961	0	0	38,765	0	32,077	32,077	0.0309
Olin Consolidated	1,141,657	193,514	105,647	-67,566	38,081	0	0	-40,927	0	8,237	8,237	0.1035
Orient-Macksburg	673,701	167,456	11,655	39,655	51,310	43,791	0	0	0	7,002	7,002	0.0581
Osage	4,449,254	654,852	252,086	63,751	315,837	0	0	50,168	0	31,276	31,276	0.1094
Oskaloosa	12,615,081	1,646,331	772,302	-92,297	680,005	0	327,635	18,840	255,363	81,235	336,598	0.5751
Ottumwa	26,021,533	3,103,928	1,989,564	-190,320	1,799,244	0	1,458,631	-42,251	359,506	152,726	512,232	0.6216
PCM	5,383,744	680,963	418,916	-104,516	314,400	0	145,119	60,128	108,207	34,664	142,871	0.5760
Panorama	2,910,577	491,961	261,111	-89,540	171,571	0	0	-2,521	0	24,895	24,895	0.0742
Paton-Churdan	635,547	127,852	36,041	20,385	56,426	0	0	17,402	0	6,296	6,296	0.0599
Pekin	2,732,265	435,611	15,258	7,354	22,612	0	0	53,768	0	20,826	20,826	0.0900
Pella	10,222,711	1,421,442	399,520	102,767	502,287	0	0	102,615	0	72,814	72,814	0.1088
Perry	11,313,219	1,329,312	878,737	-73,654	805,083	0	724,780	-84,044	137,630	64,867	202,497	0.6419
Pleasant Valley	19,071,886	2,693,091	2,707,065	573,087	3,280,152	0	0	15,960	0	134,881	134,881	0.1111
Pleasantville	3,397,756	440,227	348,654	-80,612	268,042	0	105,166	-32,410	65,115	21,546	86,661	0.5806
Pocahontas Area	2,282,103	574,015	-480,363	379,034	-101,329	0	0	64,330	0	23,827	23,827	0.0543
Postville	3,300,892	445,505	599,325	-14,745	584,580	0	62,876	-31,205	62,881	21,612	84,493	0.5162
Prairie Valley	2,332,465	468,162	-34,221	57,594	23,373	29,516	0	7,560	0	20,979	20,979	0.0673
Prescott	413,551	60,631	85,687	-15,269	70,418	0	0	9,362	0	3,505	3,505	0.0721
Preston	1,795,195	230,197	47,014	-1,012	46,002	15,130	48,554	-26,045	35,859	11,505	47,364	0.5763
Red Oak	6,154,234	870,887	193,250	-11,726	181,524	0	56,650	-37,808	56,650	41,578	98,228	0.2923
Remsen-Union	1,534,819	283,018	168,253	29,327	197,580	0	0	14,282	0	14,189	14,189	0.0663
Riceville	900,474	257,546	123,206	-3,628	119,578	0	0	0	0	9,990	9,990	0.0535
River Valley	1,767,413	319,478	153,396	-48,651	104,745	0	0	6,120	0	14,375	14,375	0.0798
Riverside	2,628,398	465,918	82,521	62,398	144,919	0	0	20,163	0	23,122	23,122	0.0707
Rock Valley	3,347,892	496,281	346,050	84,878	430,928	0	9,547	-37,207	9,547	22,986	32,533	0.1687
Rockwell City-Lytton	2,053,292	376,294	116,726	40,585	157,311	0	0	-3,601	0	16,524	16,524	0.0817
Roland-Story	4,535,250	653,239	365,041	71,480	436,521	0	0	5,761	0	31,626	31,626	0.1167
Rudd-Rockford-Marble Rk	2,092,334	345,688	212,797	-67,116	145,681	0	0	-36,966	0	16,587	16,587	0.0851
Ruthven-Ayrshire	1,041,450	189,814	-15,754	-35,690	-51,444	0	0	-7,082	0	8,385	8,385	0.0807
Saydel	4,519,610	895,515	225,890	140,061	370,071	0	0	-2,761	0	41,825	41,825	0.0646
Schaller-Crestland	1,471,346	279,149	81,892	20,692	102,584	0	0	8,041	0	13,303	13,303	0.0683
Schleswig	1,379,282	181,167	-19,882	10,962	-8,920	480	0	0	0	10,454	10,454	0.0928
Sentral	386,717	128,573	-47,696	-21,859	-69,555	11,077	0	51,128	0	5,079	5,079	0.0465
Sergeant Bluff-Luton	5,619,323	955,709	440,563	-18,547	422,016	0	0	-126,128	0	45,962	45,962	0.0801
Seymour	985,507	202,931	11,195	-22,033	-10,838	0	0	0	0	7,656	7,656	0.0872
Sheldon	4,857,720	660,108	428,957	-31,139	397,818	0	0	-27,006	0	34,267	34,267	0.1122
Shenandoah	5,155,292	727,854	268,840	-324,142	-55,302	0	108,886	0	108,888	33,668	142,556	0.5670
Sibley-Ocheyedan	3,433,090	545,488	269,107	-50,577	218,530	0	0	14,162	0	25,287	25,287	0.0995
Sidney	1,701,572	258,548	-73,583	19,270	-54,313	44,997	0	-31,566	0	12,437	12,437	0.1029
Sigourney	2,616,807	394,879	-184,750	-23,632	-208,382	63,051	0	-54,729	0	18,228	18,228	0.1151
Sioux Center	5,124,681	767,727	533,216	122,760	655,976	0	0	0	0	36,493	36,493	0.1088
Sioux Central	1,981,640	406,186	145,824	1,503	147,327	4,262	0	16,322	0	17,148	17,148	0.0727
Sioux City	87,780,268	9,737,068	6,923,449	-310,928	6,612,521	0	5,985,206	181,937	987,194	495,529	1,482,723	0.6553
Solon	5,883,125	809,609	417,043	97,151	514,194	0	0	57,129	0	41,036	41,036	0.1163

									Taxpayer Trust Fund Property Tax Relief			
	Reg. School Aid	State		Change in					Property Tax			
	Amount (State	Categorical	Change in	Total School	Change in	Budget	Property Tax	Preschool	Relief for	Property Tax	Total	Prop. Tax
District	Aid)	Supplements	State Aid	Aid Property	Combined	Guarantee	Adjustment	Formula Aid	Additional	Relief for	Proposed	Rate
				Tax	District Cost	Total	Aid Total	Change	PTER	Allowable	Property Tax	Reduction
									Allocation	Growth Rate	Relief	Amount
South Hamilton	2,883,986	515,894	24,859	-3,224	21,635	0	0	-8,402	0	22,119	22,119	0.0906
South O'Brien	2,839,009	468,503	121,154	65,765	186,919	0	0	10,921	0	23,245	23,245	0.0781
South Page	1,104,333	169,325	44,184	-24,009	20,175	0	0	-23,404	0	8,366	8,366	0.0942
South Tama County	8,774,422	1,073,395	605,300	-364,482	240,818	0	393,650	47,166	140,937	53,020	193,957	0.6004
South Winneshiek	2,707,363	407,912	-52,357	85,495	33,138	61,654	0	-14,764	0	20,297	20,297	0.0951
Southeast Polk	35,579,411	4,131,047	3,362,898	-194,984	3,167,914	0	1,704,150	99,073	554,644	214,616	769,260	0.6051
Southeast Warren	3,103,489	380,180	361,488	-37,542	323,946	0	100,578	7,201	58,380	19,559	77,939	0.5824
Southeast Webster Grand	2,416,116	412,509	78,780	-15,092	63,688	266	0	43,447	0	18,648	18,648	0.0874
Southern Cal	2,193,157	351,814	-68,532	112,965	44,433	98,953	0	42,967	0	17,353	17,353	0.0852
Spencer	9,722,165	1,378,952	623,817	179,153	802,970	0	0	14,881	0	67,754	67,754	0.1157
Spirit Lake	2,508,507	820,629	-78,598	161,423	82,825	0	0	66,250	0	39,440	39,440	0.0428
Springville	1,849,996	272,156	39,377	-41,628	-2,251	0	0	-12,962	0	12,887	12,887	0.1151
St Ansgar	2,578,589	443,704	288,057	35,993	324,050	0	0	3,480	0	21,528	21,528	0.0770
Stanton	862,360	146,478	59,465	-82,264	-22,799	0	0	-28,565	0	6,391	6,391	0.0984
Starmont	3,111,328	487,830	173,192	-19,189	154,003	0	0	31,685	0	21,998	21,998	0.1067
Storm Lake	13,313,677	1,518,840	936,423	-79,967	856,456	0	759,267	22,562	182,208	78,175	260,383	0.6235
Stratford	721,412	106,070	-11,297	-62,076	-73,373	0	0	7,561	0	5,669	5,669	0.0790
Sumner	2,654,524	396,149	181,488	34,333	215,821	0	0	1,200	0	19,432	19,432	0.1010
Tipton	4,220,401	572,944	290,348	81,256	371,604	0	6,079	359	6,083	29,267	35,350	0.1428
Titonka Consolidated	504,553	114,311	-8,918	5,199	-3,719	10,268	0	-5,281	0	4,936	4,936	0.0617
Treynor	2,540,490	413,812	123,113	44,923	168,036	0	0	0	0	19,240	19,240	0.0933
Tri-Center	3,243,505	472,401	181,194	45,040	226,234	0	0	20,522	0	22,962	22,962	0.1103
Tri-County	1,253,419	214,909	5,676	-80,423	-74,747	0	0	-4,201	0	9,465	9,465	0.0939
Tripoli	2,213,912	336,912	-40,142	-28,909	-69,051	17,864	14,022	-25,805	14,025	14,972	28,997	0.2356
Turkey Valley	1,622,454	279,670	8,644	-87,610	-78,966	0	0	6,001	0	13,138	13,138	0.0743
Twin Cedars	1,943,406	285,744	23,328	-54,952	-31,624	33,998	27,494	-31,086	27,499	12,894	40,393	0.4002
Twin Rivers	539,467	130,097	2,134	-68,015	-65,881	0	0	-11,402	0	5,822	5,822	0.0531
Underwood	3,263,714	471,835	47,007	34,265	81,272	0	0	-15,243	0	23,717	23,717	0.1030
Union	6,029,927	857,791	198,569	39,500	238,069	0	0	0	0	41,672	41,672	0.1149
United	850,528	192,644	157,479	-175,521	-18,042	0	0	1,799	0	10,816	10,816	0.0487
Urbandale	15,806,772	2,365,253	1,425,504	265,334	1,705,091	0	0	70,208	0	114,057	114,057	0.1051
Valley	2,129,428	304,270	-14,235	102,013	87,778	130,369	23,203	12,361	23,203	14,185	37,388	0.3298
Van Buren	3,013,931	440,111	-25,817	-220,638	-246,455	68,761	0	25,444	0	21,731	21,731	0.1052
Van Meter	2,681,500	412,316	190,596	36,104	226,700	0	0	0	0	19,400	19,400	0.1049
Ventura	143,326	193,976	-181,273	148,188	-33,085	155,574	0	0	0	7,769	7,769	0.0315
Villisca	1,567,673	248,828	-152,941	106,864	-46,077	110,198	0	-4,081	0	11,661	11,661	0.0977
Vinton-Shellsburg	8,551,545	1,178,780	383,649	-218,990	164,659	0	124,731	22,442	124,734	57,045	181,779	0.4080
Waco	2,763,175	386,276	95,073	-26,196	68,877	14,293	51,129	-2,521	51,128	18,272	69,400	0.4991
Walnut	540,928	136,318	-58,350	-2,959	-61,309	31,225	0	4,081	0	6,609	6,609	0.0501
Wapello	4,098,305	536,586	381,538	-280,408	101,130	0	117,073	-480	81,027	26,280	107,307	0.5778
Wapsie Valley	3,761,895	539,366	310,774	-123,635	187,139	0	82,770	-15,724	78,832	24,371	103,203	0.5711
Washington	10,508,792	1,236,666	1,039,100	-76,032	963,068	0	446,180	40,867	175,717	64,388	240,105	0.5961
Waterloo	64,216,087	7,650,501	4,921,899	-266,998	4,654,901	0	2,196,402	1,040,683	1,188,112	403,806	1,591,918	0.5846
Waukee	34,872,931	4,682,293	5,861,447	1,179,908	7,041,355	0	0	0	0	251,401	251,401	0.1053
Waverly-Shell Rock	9,555,118	1,460,100	1,059,405	210,345	1,269,750	0	0	-6,363	0	66,942	66,942	0.1140
Wayne	2,692,288	456,848	107,682	-60,407	47,275	0	0	9,721	0	19,392	19,392	0.1048

									Taxpayer Trust Fund Property Tax Relief			
	Reg. School Aid Amount (State Aid)	State Categorical Supplements	Change in State Aid	Change in Total School Aid Property Tax	Change in Combined District Cost	Budget Guarantee Total	Property Tax Adjustment Aid Total	Preschool Formula Aid Change	Property Tax Relief for Additional PTER Allocation	Property Tax Relief for Allowable Growth Rate	Total Proposed Property Tax Relief	Prop. Tax Rate Reduction Amount
District												
Webster City	8,273,055	1,120,466	647,227	-90,045	557,182	0	155,685	34,564	155,695	54,498	210,193	0.5081
West Bend-Mallard	1,191,538	244,119	17,198	58,780	75,978	23,481	0	20,403	0	11,483	11,483	0.0625
West Branch	3,590,089	552,146	326,670	32,205	358,875	0	0	41,286	0	27,382	27,382	0.0920
West Burlington Ind	2,752,939	434,626	336,475	-12,047	324,428	0	125,803	-11,763	43,653	16,571	60,224	0.6019
West Central	1,250,752	215,785	172,031	11,031	183,062	0	0	0	0	10,116	10,116	0.0807
West Central Valley	3,968,699	645,106	59,496	68,183	127,679	0	0	18,482	0	31,873	31,873	0.0819
West Delaware County	7,862,808	1,089,055	423,903	13,811	437,714	0	10,614	0	10,624	54,428	65,052	0.1412
West Des Moines	36,040,315	5,944,108	2,871,095	1,121,836	4,044,185	0	0	42,842	0	309,708	309,708	0.0737
West Fork CSD	3,005,454	543,792	-109,390	-26,883	-136,273	0	0	-16,323	0	25,305	25,305	0.0756
West Hancock	2,453,333	433,389	-48,678	97,655	48,977	60,710	0	4,560	0	20,262	20,262	0.0782
West Harrison	1,839,680	293,854	-103,989	-76,295	-180,284	48,794	0	2,160	0	15,190	15,190	0.0749
West Liberty	6,862,853	848,272	263,387	-18,500	244,887	33,905	309,966	58,328	110,808	41,703	152,511	0.6005
West Lyon	3,784,966	560,511	500,551	102,439	602,990	0	0	-37,207	0	28,190	28,190	0.0970
West Marshall	4,282,817	600,396	177,651	10,726	188,377	0	37,156	0	37,162	28,877	66,039	0.2821
West Monona	3,571,494	502,364	117,646	40,857	158,503	0	0	30,725	0	24,889	24,889	0.1166
West Sioux	4,381,223	545,688	700,893	-38,497	662,396	0	182,079	-241	73,792	26,836	100,628	0.5949
Western Dubuque	13,817,324	2,051,024	1,225,463	369,554	1,595,017	0	0	99,371	0	103,558	103,558	0.0943
Westwood	2,064,436	403,372	144,988	-43,248	101,740	0	0	-69,132	0	19,208	19,208	0.0657
Whiting	826,875	170,654	137,827	30,695	168,522	0	0	-14,043	0	6,940	6,940	0.0766
Williamsburg	5,720,412	775,132	616,757	-11,701	605,056	0	65,763	19,682	65,768	38,376	104,144	0.3407
Wilton	3,773,958	546,718	80,137	15,958	96,095	0	17,578	-5,162	17,580	25,870	43,450	0.2022
Winfield-Mt Union	1,823,636	273,755	171,243	-58,195	113,048	0	0	20,763	0	12,797	12,797	0.1148
Winterset	9,220,807	1,144,405	576,792	-75,422	501,370	0	282,949	-47,591	177,716	58,647	236,363	0.5802
Woden-Crystal Lake	257,924	86,899	-3,254	-107,012	-110,266	0	0	-18,003	0	3,868	3,868	0.0420
Woodbine	2,072,056	328,321	44,365	8,748	53,113	0	0	-2,761	0	14,911	14,911	0.1068
Woodbury Central	3,077,003	410,367	211,614	-27,259	184,355	0	65,013	6,360	65,016	20,132	85,148	0.5663
Woodward-Granger	4,172,754	573,928	259,606	24,693	284,299	0	33,094	-29,526	33,097	28,322	61,419	0.2662
Totals	\$ 2,436,037,019	\$ 333,502,248	\$ 168,852,759	\$ 3,428,915	\$ 173,016,048	\$ 4,035,613	\$ 55,085,178	\$ 6,306,447	\$ 22,427,482	\$ 16,514,472	\$ 38,941,954	\$ 0.2765

Notes:

Proposal provides a 4.0% allowable growth rate for regular school aid and the state categorical supplements, freezing the per pupil property tax portion of the state cost per pupil at \$750, and providing additional funding from the Tax Payer Trust Fund to the Property Tax Equity and Relief (PTER) Fund. Funding to the PTER fund is at amount sufficient to provide that all districts are at the Statewide average adjusted additional levy rate.

Change in State aid includes regular school aid and the state categorical supplements, and includes funds from the General Fund, the PTER Fund, and the Taxpayer Trust Fund.

State aid includes State General Fund dollars and other funds transferred or appropriated to the PTER Fund.

Property tax rate reduction expressed in \$1,000 of taxable valuation and is an estimate of the rate reduction compared to current law estimates.

Estimates based on statewide taxable valuation increase of 3.94%, and uses preliminary supplementary and special education weightings that are subject to change.

Sources:

Iowa Department of Management, School Aid file

Iowa Department of Education, Certified Enrollment and Preliminary Weightings files

LSA analysis and calculations (SAS v2.3 with Senate Proposal)